

**EIGHTY-SIXTH GENERAL ASSEMBLY
2016 REGULAR SESSION
DAILY
SENATE CLIP SHEET**

MARCH 16, 2016

**HOUSE AMENDMENT TO
SENATE FILE 2061**

S-5093

1 Amend Senate File 2061, as passed by the Senate, as
2 follows:
3 1. Page 1, after line 28 by inserting:
4 <Sec. _____. NEW SECTION. 815.15 Violations of local
5 ordinances - reimbursement.
6 1. If an attorney is appointed in a case to
7 represent an indigent person for an alleged violation
8 of a local ordinance that may require a term of
9 confinement, the office of the state public defender
10 shall seek reimbursement from the political subdivision
11 of the state that was the plaintiff in the case for the
12 compensation paid to and the expenses incurred by the
13 attorney.
14 2. A political subdivision of the state shall
15 reimburse the office of the state public defender for
16 the compensation and expenses paid from the indigent
17 defense fund in section 815.11 to an attorney who
18 represented the indigent person pursuant to subsection
19 1.>

RECEIVED FROM THE HOUSE

S-5093 FILED MARCH 15, 2016

HOUSE AMENDMENT TO
SENATE FILE 2258

S-5094

1 Amend Senate File 2258, as amended, passed, and
2 reprinted by the Senate, as follows:

3 1. Page 3, line 31, by striking <six months> and
4 inserting <thirty days>

5 2. Page 5, after line 10 by inserting:

6 <Sec. ____ . Section 232.68, subsection 2, paragraph
7 a, subparagraph (3), Code 2016, is amended to read as
8 follows:

9 (3) The commission of a sexual offense with or to
10 a child pursuant to chapter 709, section 726.2, or
11 section 728.12, subsection 1, as a result of the acts
12 or omissions of the person responsible for the care of
13 the child or of a person who resides in a home with the
14 child. Notwithstanding section 702.5, the commission
15 of a sexual offense under this subparagraph includes
16 any sexual offense referred to in this subparagraph
17 with or to a person under the age of eighteen years.>

18 3. Page 11, after line 27 by inserting:

19 <Sec. ____ . DRUG ENDANGERED CHILDREN WORKGROUP.

20 1. The governor's office of drug control policy
21 shall convene a stakeholder workgroup to meet during
22 the 2016 legislative interim to examine issues and
23 develop policy recommendations relating to the
24 protection and safety of drug endangered children for
25 purposes of child in need of assistance and child abuse
26 proceedings. The workgroup shall request relevant
27 data and outcome measures relating to drug endangered
28 children from workgroup member organizations and from
29 state departments and agencies, including but not
30 limited to the departments of human services and public
31 safety, the juvenile court, the judicial branch, and
32 other appropriate organizations. The workgroup shall
33 comprehensively review and analyze such information and
34 propose a statutory definition of a drug endangered
35 child for purposes of child in need of assistance and

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1 child abuse proceedings.

2 2. The workgroup shall be composed of all of the
3 following members:

4 a. Four members of the general assembly appointed
5 to serve in an ex officio, nonvoting capacity. The
6 legislative members shall be selected, one member each,
7 by the majority leader of the senate, the minority
8 leader of the senate, the speaker of the house of
9 representatives, and the minority leader of the house
10 of representatives.

11 b. Fifteen voting members to include all of the
12 following:

13 (1) One representative from each of the following:

14 (a) The division of criminal and juvenile justice
15 planning in the department of human rights.

16 (b) The department of human services.

17 (c) The child advocacy board.

18 (d) The department of justice.

19 (e) The judicial branch.

20 (f) The governor's office of drug control policy.

21 (g) The Iowa alliance for drug endangered children.

22 (h) The Iowa county attorneys association.

23 (i) The Iowa state sheriffs' and deputies'

24 association.

25 (j) A child welfare service provider group.

26 (k) A health care provider group.

27 (l) A mental health care provider group.

28 (m) A substance abuse provider group.

29 (n) A peace officer group.

30 (2) A child abuse prevention advocate.

31 3. The workgroup shall meet up to two times during
32 the 2016 legislative interim and shall submit findings
33 and recommendations in a report to the general assembly
34 by December 15, 2016.

35 4. If possible, workgroup members and workgroup

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1 member organizations shall pay any costs incurred
2 by members in attending workgroup meetings. The
3 governor's office of drug control policy shall not be
4 responsible for payment of per diem and other expenses
5 of workgroup members but may pay any additional costs
6 associated with the workgroup, not to exceed one
7 thousand dollars, from the operating budget of the
8 office.

9 4. By renumbering as necessary.

RECEIVED FROM THE HOUSE

S-5094 FILED MARCH 15, 2016

SENATE FILE 2300

S-5089

1 Amend Senate File 2300 as follows:

2 1. Page 10, after line 24 by inserting:

3 <k. For each eligible business issued a renewable
4 chemical production tax credit during each calendar
5 year:

6 (1) The identity of the eligible business.

7 (2) The amount of the tax credit.

8 (3) The manner in which the eligible business first
9 qualified as an eligible business under section 15.317,
10 subsection 4, whether by organizing, expanding, or
11 locating in the state.

12 1. The total amount of all renewable chemical
13 production tax credits claimed during each calendar
14 year, and the portion of the claims issued as refunds.>

15 2. Page 10, line 29, by striking <business> and
16 inserting <business, except as provided in subsection
17 2, paragraph "k">

By WILLIAM A. DOTZLER, JR.

S-5089 FILED MARCH 15, 2016

SENATE FILE 2303

S-5090

1 Amend Senate File 2303 as follows:

2 1. Page 1, line 2, after <REFERENCES> by inserting
3 <AND BONUS DEPRECIATION>

4 2. By striking page 1, line 3, through page 3, line
5 4, and inserting:

6 <Section 1. Section 15.335, subsection 7, paragraph
7 b, Code 2016, is amended to read as follows:

8 b. For purposes of this section, "Internal Revenue
9 Code" means the Internal Revenue Code in effect on
10 January 1, ~~2015~~ 2016.

11 Sec. _____. Section 422.3, subsection 5, Code 2016,
12 is amended to read as follows:

13 5. "Internal Revenue Code" means the Internal
14 Revenue Code of 1954, prior to the date of its
15 redesignation as the Internal Revenue Code of 1986
16 by the Tax Reform Act of 1986, or means the Internal
17 Revenue Code of 1986 as amended to and including
18 January 1, ~~2015~~ 2016.

19 Sec. _____. Section 422.7, subsection 39A, unnumbered
20 paragraph 1, Code 2016, is amended to read as follows:

21 The additional first-year depreciation allowance
22 authorized in section 168(k) of the Internal Revenue
23 Code, as enacted by Pub. L. No. 110-185, §103, Pub. L.
24 No. 111-5, §1201, Pub. L. No. 111-240, §2022, Pub. L.
25 No. 111-312, §401, Pub. L. No. 112-240, §331, ~~and~~ Pub.
26 L. No. 113-295, §125, and Pub. L. No. 114-113, §143,
27 does not apply in computing net income for state tax
28 purposes. If the taxpayer has taken the additional
29 first-year depreciation allowance for purposes of
30 computing federal adjusted gross income, then the
31 taxpayer shall make the following adjustments to
32 federal adjusted gross income when computing net income
33 for state tax purposes:

34 Sec. _____. Section 422.9, subsection 2, paragraph i,
35 Code 2016, is amended to read as follows:

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1 i. The deduction for state sales and use taxes
2 is allowable only if the taxpayer elected to deduct
3 the state sales and use taxes in lieu of state income
4 taxes under section 164 of the Internal Revenue Code.
5 A deduction for state sales and use taxes is not
6 allowed if the taxpayer has taken the deduction for
7 state income taxes or claimed the standard deduction
8 under section 63 of the Internal Revenue Code. This
9 paragraph applies to taxable years beginning after
10 December 31, 2003, and before January 1, 2008, and to
11 taxable years beginning after December 31, 2009,~~and~~
12 ~~before January 1, 2015.~~

13 Sec. _____. Section 422.10, subsection 3, paragraph
14 b, Code 2016, is amended to read as follows:

15 b. For purposes of this section, "Internal Revenue
16 Code" means the Internal Revenue Code in effect on
17 January 1, ~~2015~~ 2016.

18 Sec. _____. Section 422.32, subsection 1, paragraph
19 h, Code 2016, is amended to read as follows:

20 h. "Internal Revenue Code" means the Internal
21 Revenue Code of 1954, prior to the date of its
22 redesignation as the Internal Revenue Code of 1986
23 by the Tax Reform Act of 1986, or means the Internal
24 Revenue Code of 1986 as amended to and including
25 January 1, ~~2015~~ 2016.

26 Sec. _____. Section 422.33, subsection 5, paragraph
27 e, subparagraph (2), Code 2016, is amended to read as
28 follows:

29 (2) For purposes of this subsection, "Internal
30 Revenue Code" means the Internal Revenue Code in effect
31 on January 1, ~~2015~~ 2016.

32 Sec. _____. Section 422.35, subsection 19A,
33 unnumbered paragraph 1, Code 2016, is amended to read
34 as follows:

35 The additional first-year depreciation allowance

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1 authorized in section 168(k) of the Internal Revenue
2 Code, as enacted by Pub. L. No. 110-185, §103, Pub. L.
3 No. 111-5, §1201, Pub. L. No. 111-240, §2022, Pub. L.
4 No. 111-312, §401, Pub. L. No. 112-240, §331, and Pub.
5 L. No. 113-295, §125, and Pub. L. No. 114-113, §143,
6 does not apply in computing net income for state tax
7 purposes. If the taxpayer has taken the additional
8 first-year depreciation allowance for purposes of
9 computing federal taxable income, then the taxpayer
10 shall make the following adjustments to federal
11 taxable income when computing net income for state tax
12 purposes:

13 Sec. _____. EFFECTIVE UPON ENACTMENT. This division
14 of this Act, being deemed of immediate importance,
15 takes effect upon enactment.

16 Sec. _____. RETROACTIVE APPLICABILITY.

17 1. Except as provided in subsection 2, this
18 division of this Act applies retroactively to January
19 1, 2015, for tax years beginning on or after that date.

20 2. The sections of this division of this Act
21 amending sections 422.7 and 422.35 apply retroactively
22 to January 1, 2015, for tax years ending on or after
23 that date.>

24 3. Title page, line 1, by striking <temporarily>

25 4. By renumbering as necessary.

By RANDY FEENSTRA

S-5090 FILED MARCH 15, 2016

WITHDRAWN

HOUSE FILE 2264

S-5091

1 Amend House File 2264, as passed by the House, as
2 follows:

3 1. Page 2, after line 5 by inserting:

4 <Sec. _____. EFFECTIVE UPON ENACTMENT. This Act,
5 being deemed of immediate importance, takes effect upon
6 enactment.>

7 2. Title page, line 2, after <bullying> by
8 inserting <and including effective date provisions>

9 3. By renumbering as necessary.

By ROBERT M. HOGG

S-5091 FILED MARCH 15, 2016

ADOPTED

S-5087

1 Amend House File 2283, as passed by the House, as
2 follows:

3 1. Page 1, by striking lines 3 through 19 and
4 inserting:

5 <2. a. A person shall not operate or ride a
6 snowmobile with a firearm in the person's possession
7 unless it is unloaded and enclosed in a carrying case.
8 However, a nonambulatory person may carry an uncased
9 and unloaded firearm while operating or riding a
10 snowmobile.

11 b. (1) A person may operate or ride on a
12 snowmobile with a loaded firearm, whether concealed or
13 not, without a permit to carry weapons, if the person
14 operates or rides on land owned or possessed by the
15 person, and the person's conduct is otherwise lawful.

16 (2) If a person is operating or riding on a
17 snowmobile on land that is not owned or possessed
18 by the person, the person may operate or ride the
19 snowmobile with a loaded firearm, whether concealed or
20 not, if all of the following apply:

21 (a) The firearm is a pistol or revolver and is
22 secured in a retention holster upon the person.

23 (b) The person has in the person's possession and
24 displays to a peace officer on demand a valid permit to
25 carry weapons which has been issued to the person.

26 (c) The person's conduct is within the limits of
27 the permit to carry weapons.

28 c. A person shall not discharge a firearm while on
29 a snowmobile, except that a nonambulatory person may
30 discharge a firearm from a snowmobile while lawfully
31 hunting if the person is not operating or riding a
32 moving snowmobile.>

33 2. By striking page 1, line 22, through page 2,
34 line 8, and inserting:

35 <2. a. A person shall not operate or ride an

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1 all-terrain vehicle with a firearm in the person's
2 possession unless it is unloaded and enclosed in a
3 carrying case. However, a nonambulatory person may
4 carry an uncased and unloaded firearm while operating
5 or riding an all-terrain vehicle.

6 b. (1) A person may operate or ride on an
7 all-terrain vehicle with a loaded firearm, whether
8 concealed or not, without a permit to carry weapons, if
9 the person operates or rides on land owned or possessed
10 by the person, and the person's conduct is otherwise
11 lawful.

12 (2) If a person is operating or riding on an
13 all-terrain vehicle on land that is not owned or
14 possessed by the person, the person may operate or ride
15 the all-terrain vehicle with a loaded firearm, whether
16 concealed or not, if all of the following apply:

17 (a) The firearm is a pistol or revolver and is
18 secured in a retention holster upon the person.

19 (b) The person has in the person's possession and
20 displays to a peace officer on demand a valid permit to
21 carry weapons which has been issued to the person.

22 (c) The person's conduct is within the limits of
23 the permit to carry weapons.

24 c. A person shall not discharge a firearm while on
25 an all-terrain vehicle, except that a nonambulatory
26 person may discharge a firearm from an all-terrain
27 vehicle while lawfully hunting if the person is not
28 operating or riding a moving all-terrain vehicle.>

COMMITTEE ON NATURAL RESOURCES AND ENVIRONMENT
DICK L. DEARDEN, CHAIRPERSON

S-5087 FILED MARCH 15, 2016

HOUSE FILE 2385

S-5088

1 Amend House File 2385, as passed by the House, as
2 follows:

3 1. Page 1, by striking lines 3 through 5 and
4 inserting:

5 <3. A person who violates this section is subject
6 to a civil penalty ~~not to exceed~~ of one thousand
7 dollars for each violation a first offense, two
8 thousand dollars for a second offense, and three
9 thousand dollars for a third or subsequent offense.>

10 2. By striking page 1, line 28, through page 2,
11 line 9.

12 3. By renumbering as necessary.

COMMITTEE ON NATURAL RESOURCES AND ENVIRONMENT
DICK L. DEARDEN, CHAIRPERSON

S-5088 FILED MARCH 15, 2016

HOUSE FILE 2433

S-5092

1 Amend House File 2433, as passed by the House, as
2 follows:

3 1. Page 1, line 2, after <REFERENCES> by inserting
4 <AND BONUS DEPRECIATION>

5 2. By striking page 1, line 3, through page 3, line
6 4, and inserting:

7 <Section 1. Section 15.335, subsection 7, paragraph
8 b, Code 2016, is amended to read as follows:

9 b. For purposes of this section, "Internal Revenue
10 Code" means the Internal Revenue Code in effect on
11 January 1, ~~2015~~ 2016.

12 Sec. _____. Section 422.3, subsection 5, Code 2016,
13 is amended to read as follows:

14 5. "Internal Revenue Code" means the Internal
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16 redesignation as the Internal Revenue Code of 1986
17 by the Tax Reform Act of 1986, or means the Internal
18 Revenue Code of 1986 as amended to and including
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20 Sec. _____. Section 422.7, subsection 39A, unnumbered
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23 authorized in section 168(k) of the Internal Revenue
24 Code, as enacted by Pub. L. No. 110-185, §103, Pub. L.
25 No. 111-5, §1201, Pub. L. No. 111-240, §2022, Pub. L.
26 No. 111-312, §401, Pub. L. No. 112-240, §331, ~~and~~ Pub.
27 L. No. 113-295, §125, and Pub. L. No. 114-113, §143,
28 does not apply in computing net income for state tax
29 purposes. If the taxpayer has taken the additional
30 first-year depreciation allowance for purposes of
31 computing federal adjusted gross income, then the
32 taxpayer shall make the following adjustments to
33 federal adjusted gross income when computing net income
34 for state tax purposes:

35 Sec. _____. Section 422.9, subsection 2, paragraph i,

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3 is allowable only if the taxpayer elected to deduct
4 the state sales and use taxes in lieu of state income
5 taxes under section 164 of the Internal Revenue Code.
6 A deduction for state sales and use taxes is not
7 allowed if the taxpayer has taken the deduction for
8 state income taxes or claimed the standard deduction
9 under section 63 of the Internal Revenue Code. This
10 paragraph applies to taxable years beginning after
11 December 31, 2003, and before January 1, 2008, and to
12 taxable years beginning after December 31, 2009,~~and~~
13 ~~before January 1, 2015.~~

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17 Code" means the Internal Revenue Code in effect on
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19 Sec. _____. Section 422.32, subsection 1, paragraph
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23 redesignation as the Internal Revenue Code of 1986
24 by the Tax Reform Act of 1986, or means the Internal
25 Revenue Code of 1986 as amended to and including
26 January 1, ~~2015~~ 2016.

27 Sec. _____. Section 422.33, subsection 5, paragraph
28 e, subparagraph (2), Code 2016, is amended to read as
29 follows:

30 (2) For purposes of this subsection, "Internal
31 Revenue Code" means the Internal Revenue Code in effect
32 on January 1, ~~2015~~ 2016.

33 Sec. _____. Section 422.35, subsection 19A,
34 unnumbered paragraph 1, Code 2016, is amended to read
35 as follows:

1 The additional first-year depreciation allowance
2 authorized in section 168(k) of the Internal Revenue
3 Code, as enacted by Pub. L. No. 110-185, §103, Pub. L.
4 No. 111-5, §1201, Pub. L. No. 111-240, §2022, Pub. L.
5 No. 111-312, §401, Pub. L. No. 112-240, §331, ~~and~~ Pub.
6 L. No. 113-295, §125, and Pub. L. No. 114-113, §143,
7 does not apply in computing net income for state tax
8 purposes. If the taxpayer has taken the additional
9 first-year depreciation allowance for purposes of
10 computing federal taxable income, then the taxpayer
11 shall make the following adjustments to federal
12 taxable income when computing net income for state tax
13 purposes:

14 Sec. _____. EFFECTIVE UPON ENACTMENT. This division
15 of this Act, being deemed of immediate importance,
16 takes effect upon enactment.

17 Sec. _____. RETROACTIVE APPLICABILITY.

18 1. Except as provided in subsection 2, this
19 division of this Act applies retroactively to January
20 1, 2015, for tax years beginning on or after that date.

21 2. The sections of this division of this Act
22 amending sections 422.7 and 422.35 apply retroactively
23 to January 1, 2015, for tax years ending on or after
24 that date.>

25 3. Title page, line 1, by striking <temporarily>

26 4. By renumbering as necessary.

By RANDY FEENSTRA



SF 2212 – Sales Tax Rebates, Baseball and Softball Tournament Facilities (LSB6009SV.1)
Analyst: Kent Ohms (Phone: 515-725-2200) (kenneth.ohms@legis.iowa.gov)
Fiscal Note Version – Revised

Description

Senate File 2212 modifies the rebate of state sales tax to the owner or operator of a baseball and softball tournament facility and movie site. The bill changes the qualifying entity to any baseball and softball complex with construction costs of at least \$10.0 million completed after July 1, 2016. The requirement that the legal owner or operator be a for-profit is modified. A cap of \$2.5 million is applied to individual complexes.

Under the bill, a complex remains eligible until one of the following conditions is met:

- More than 10 years have passed from the date the complex was completed.
- A complex reaches the \$2.5 million individual rebate cap.
- The aggregate \$16.5 million cap is reached on the Program.
- There is a change in control in the ownership of a complex making it ineligible.

With a \$16.5 million Program cap, and a \$2.5 million individual rebate cap, there could be as many as six or seven projects financed under this Program if they meet the \$10.0 million investment requirement. The Program will no longer be subject to automatic repeal in 2024, but rather the Program will continue until \$16.5 million in funds have been rebated.

Background

In 2012, Iowa Acts, chapter **1098**, a sales tax rebate was enacted that applies to the owner or operator of a baseball and softball tournament facility and movie site. The provision provides a rebate of sales tax between January 1, 2014, and January 1, 2024, from the sales tax imposed and collected by retailers at the All-Star Ballpark Heaven facility in Dyersville, Iowa. The aggregate amount is not to exceed \$16.5 million. The provision is repealed June 30, 2024 (or 30 days after the \$16.5 million cap is achieved).

Assumptions

- No entity qualified for the rebate established currently in Iowa Code section **423.4(10)**.
- Two facilities in the planning stages will likely qualify for the rebate: one in Dyersville and one in Cedar Rapids. Neither facility is anticipated to be in operation until the summer of 2017.
- Based on figures from the Strategic Economics Group and other similar complexes in other areas of the country, sales at the two facilities are estimated to range between \$3.0 million and \$6.0 million annually in sales.
- Based on the individual cap and overall rebate cap, additional entities could qualify at a later date, but are not factored into the estimate at this time.

Fiscal Impact

The total maximum fiscal impact will be a sales tax rebate amount of \$16.5 million, with individual project caps of \$2.5 million or 10 years. The actual timing and specific rebate amounts by fiscal year are currently unknown. Based on the assumptions noted above, the following table provides an estimate of the annual diversion and rebate of State General Fund revenues that will be deposited into the rebate fund.

	Dyersville	Cedar Rapids	Total Impact	Cumulative Impact
FY 2017	\$ 0	\$ 0	\$ 0	\$ 0
FY 2018	-292,000	-75,000	-367,000	-367,000
FY 2019	-305,000	-157,000	-462,000	-829,000
FY 2020	-316,000	-163,000	-479,000	-1,308,000
FY 2021	-328,000	-169,000	-497,000	-1,805,000
FY 2022	-340,000	-175,000	-515,000	-2,320,000
FY 2023	-352,000	-181,000	-533,000	-2,853,000
FY 2024	-365,000	-188,000	-553,000	-3,406,000
FY 2025	-202,000	-195,000	-397,000	-3,803,000
FY 2026	0	-202,000	-202,000	-4,005,000
FY 2027	0	-210,000	-210,000	-4,215,000
FY 2028	0	-109,000	-109,000	-4,324,000
Total Rebate	<u>\$-2,500,000</u>	<u>\$-1,824,000</u>		

The sales tax rebate will only impact the General Fund. State sales/use tax for school infrastructure (Secure an Advanced Vision of Education – SAVE) funds are not rebated and Local Option Sales Tax revenue is not rebated.

In addition to the sales tax rebate amounts, the Department of Revenue will incur \$25,000 in administrative costs in FY 2017 and future fiscal years until the expiration of this provision.

Sources

Iowa Department of Revenue
All-Star Ballpark Heaven (Dyersville, IA)
Prospect Meadows (Cedar Rapids, IA)
Strategic Economics Group
LSA Analysis and Calculations

/s/ Holly M. Lyons

March 15, 2016

The fiscal note for this bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.
